

In the Specification

Please amend paragraph 0006 as follows:

Prior art Korean Patent Publication No. 10-2001-0058485 describes a flash memory device having a double nitride layer with a large dielectric constant which is manufactured by depositing an NON film instead of an ONO film to decrease thickness of a gate. U.S. Patent 6,569,731 describes a method of forming an NON structure. The described method comprises the steps of: using silicon nitride deposition to form a SiN layer on a predetermined capacitor structure, using a reoxidation process to grow an oxide layer on the SiN layer, and using a nitration process with  $N_2O-N_2O_2$  as a reactive gas in a temperature of 800~1000°C for 50~90 minutes to form a nitride layer on the oxide layer.